

For the year Jan. 1-Dec. 31, 2011, or other tax year beginning , 2011, ending , 20 See separate instructions.

Your first name and initial **JOSEPH R** Last name **BIDEN JR.** Your social security number

If a joint return, spouse's first name and initial **JILL T** Last name **BIDEN** Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. **WILMINGTON, DE** Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name Foreign province/county Foreign postal code ☒ You ☒ Spouse

**Filing Status** 1 ☐ Single 4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. **2** ☒ Married filing jointly (even if only one had income) 5 ☐ Qualifying widow(er) with dependent child 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. **1** ☐ Check only one box.

**Exemptions** 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a 6b ☒ Spouse Boxes checked on 6a and 6b **2** c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ If child under age 17 qualifying for child tax credit No. of children on 6c who: ☐ lived with you ☐ did not live with you due to divorce or separation (see instructions) If more than four dependents, see instructions and check here ☐ Dependents on 6c not entered above Add numbers on lines above **2** d Total number of exemptions claimed

**Income** 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 **307,543.** 8a Taxable interest. Attach Schedule B if required 8a **2,827.** b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required 9a b Qualified dividends 9b 10 Taxable refunds, credits, or offsets of state and local income taxes 10 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a **31,995.** b Taxable amount 15b **31,826.** 16a Pensions and annuities 16a **12,653.** b Taxable amount 16b **24,186.** 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 **379,035.** 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 20a Social security benefits 20a **28,454.** b Taxable amount 20b 21 Other income. List type and amount 21 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 **379,035.**

**Adjusted Gross Income** 23 Educator expenses 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Health savings account deduction. Attach Form 8889 25 26 Moving expenses. Attach Form 3903 26 27 Deductible part of self-employment tax. Attach Schedule SE 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN 31a 32 IRA deduction 32 33 Student loan interest deduction 33 34 Tuition and fees. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 **379,035.** 37 Subtract line 36 from line 22. This is your adjusted gross income 37

**Tax and Credits**

Standard Deduction for -  
 • People who check any box on line 39a or 39b or who can be claimed as a dependent.

• All others:  
 Single or Married filing separately, \$5,800  
 Married filing jointly or Qualifying widow(er), \$11,600  
 Head of household, \$8,500

38	Amount from line 37 (adjusted gross income)	38	379,035.
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1947, <input type="checkbox"/> Blind. Total boxes checked ... 39a 1 if: <input type="checkbox"/> Spouse was born before January 2, 1947, <input type="checkbox"/> Blind. checked ... 39b		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	60,628.
41	Subtract line 40 from line 38	41	318,407.
42	Exemptions. Multiply \$3,700 by the number on line 6d	42	7,400.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	311,007.
44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	80,087.
45	Alternative minimum tax. Attach Form 6251	45	6,805.
46	Add lines 44 and 45	46	86,892.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	86,892.

**Other Taxes**

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	1,008.
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	87,900.

**Payments**

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	87,663.
63	2011 estimated tax payments and amount applied from 2010 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election	64b	
65	Additional child tax credit. Attach Form 8812	65	
66	American opportunity credit from Form 8863, line 14	66	
67	First-time homebuyer credit from Form 5405, line 10	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	87,663.

**Refund**

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here	74a	
b	Routing number <input type="text"/> C Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number <input type="text"/>		
75	Amount of line 73 you want applied to your 2012 estimated tax	75	
76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	237.
77	Estimated tax penalty (see instructions)	77	

**Amount You Owe****Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name **WALTER H DEYHLE, CPA** Phone no.  Personal identification number (PIN)

**Sign Here**

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature *Walter H Deyhle* Date **4-10-12** Your occupation **VICE PRESIDENT** Daytime phone number

Spouse's signature *Jill T Biden* Date **4-11-12** Spouse's occupation **TEACHER** If the IRS sent you an Identity Protection PIN, enter it here

**Paid****Preparer****Use Only**

Print/Type preparer's name **WALTER H DEYHLE** Preparer's signature *Walter H Deyhle* Date **4/10/12** Check ☐ if self-employed PTIN

Firm's name **GELMAN, ROSENBERG & FREEDMAN** Firm's EIN

4550 MONTGOMERY AVE SUITE 650N

Firm's address **BETHESDA, MD 20814-2930** Phone no.

**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on Form 1040

**Itemized Deductions**

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule A (Form 1040).**

OMB No. 1545-0074

**2011**  
Attachment  
Sequence No. **07**

Your social security number

**JOSEPH R BIDEN JR. & JILL T BIDEN**

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions) .....	1	
2	Enter amount from Form 1040, line 38 ..... <b>2</b>	2	
3	Multiply line 2 by 7.5% (.075) .....	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- .....	4	
<b>Taxes You Paid</b>	5 State and local (check only one box):		
	a <input checked="" type="checkbox"/> Income taxes, or	5	18,580.
	b <input type="checkbox"/> General sales taxes	6	10,837.
6	Real estate taxes (see instructions) .....	6	
7	Personal property taxes .....	7	
8	Other taxes. List type and amount ▶ .....	8	
9	Add lines 5 through 8 .....	9	29,417.
<b>Interest You Paid</b>	10 Home mortgage interest and points reported to you on Form 1098 .....	10	25,671.
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ .....	11	
<b>Note.</b> Your mortgage interest deduction may be limited (see instructions).	12 Points not reported to you on Form 1098. See instructions for special rules .....	12	
	13 Mortgage insurance premiums (see instructions) .....	13	
	14 Investment interest. Attach Form 4952 if required. (See instructions.) .....	14	
	15 Add lines 10 through 14 .....	15	25,671.
<b>Gifts to Charity</b>	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions .....	16	5,540. STMT 6
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 .....	17	
If you made a gift and got a benefit for it, see instructions.	18 Carryover from prior year .....	18	
	19 Add lines 16 through 18 .....	19	5,540.
<b>Casualty and Theft Losses</b>	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) .....	20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ .....	21	
	22 Tax preparation fees .....	22	
	23 Other expenses - investment, safe deposit box, etc. List type and amount ▶ .....	23	
	24 Add lines 21 through 23 .....	24	
	25 Enter amount from Form 1040, line 38 ..... <b>25</b>	25	
	26 Multiply line 25 by 2% (.02) .....	26	
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- .....	27	
<b>Other Miscellaneous Deductions</b>	28 Other - from list in instructions. List type and amount ▶ .....	28	
<b>Total Itemized Deductions</b>	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 .....	29	60,628.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here .....		<input type="checkbox"/>

**SCHEDULE B**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

**Interest and Ordinary Dividends**

▶ **Attach to Form 1040A or 1040.**

▶ **See instructions.**

OMB No. 1545-0074

**2011**  
Attachment  
Sequence No. **08**

Your social security number

**JOSEPH R BIDEN JR. & JILL T BIDEN**

**Part I**  
**Interest**

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions and list this interest first. Also, show that buyer's social security number and address ▶

MASS MUTUAL LIFE

NEW CASTLE COUNTY SCHOOL EMPLOYEE FCU

UNITED STATES SENATE FEDERAL CREDIT UNION

WILMINGTON SAVINGS FUND SOCIETY

MASS MUTUAL LIFE

MASS MUTUAL LIFE

MASS MUTUAL LIFE

MASS MUTUAL LIFE

**Note.** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

**Amount**

36.

7.

6.

2,701.

12.

15.

42.

8.

**1**

- 2** Add the amounts on line 1

2,827.

**2**

- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989.

Attach Form 8815

**3**

- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

2,827.

**4**

**Note.** If line 4 is over \$1,500, you must complete Part III.

**Amount**

**Part II**  
**Ordinary Dividends**

- 5** List name of payer ▶

**Note.** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

**5**

- 6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶

**6**

**Note.** If line 6 is over \$1,500, you must complete Part III.

**Part III**  
**Foreign Accounts and Trusts**

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

**Yes**

**No**

- 7a** At any time during 2011, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

X

If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements

- b** If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶

- 8** During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

If "Yes," you may have to file Form 3520. See instructions

X

127501  
11-02-11

LHA For Paperwork Reduction Act Notice, see separate instructions.

Schedule B (Form 1040A or 1040) 2011



**SCHEDULE E**
**(Form 1040)**

 Department of the Treasury  
Internal Revenue Service (99)

**Supplemental Income and Loss**

 (From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040NR, or Form 1041.

See separate instructions.

OMB No. 1545-0074

**2011**

 Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

**JOSEPH R BIDEN JR. & JILL T BIDEN**
**A** Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)

☐ Yes ☒ No

**B** If "Yes," did you or will you file all required Forms 1099?

☐ Yes ☐ No

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

**Caution.** For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property-street, city, state, ZIP	Type-from list below	2	For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	WILMINGTON, DE	1	A	365			
B			B				
C			C				

**Type of Property:**

- |                           |                              |             |                    |
|---------------------------|------------------------------|-------------|--------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land      | 7 Self-Rental      |
| 2 Multi-Family Residence  | 4 Commercial                 | 6 Royalties | 8 Other (describe) |

**Income:**

		Properties		
		A	B	C
3a	Merchant card and third party payments. For 2011, enter -0-	0.		
b	Payments not reported to you on line 3a	20,900.		
4	Total not including amounts on line 3a that are not income (see instructions)	20,900.		

**Expenses:**

5	Advertising	5			
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance	7			
8	Commissions	8			
9	Insurance	9			
10	Legal and other professional fees	10			
11	Management fees	11			
12	Mortgage interest paid to banks, etc. (see instructions)	12	5,799.		
13	Other interest	13			
14	Repairs	14			
15	Supplies	15			
16	Taxes	16	2,448.		
17	Utilities	17			
18	Depreciation expense or depletion	18			
19	Other (list) ▶	19			
20	Total expenses. Add lines 5 through 19	20	8,247.		
21	Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file Form 6198	21	12,653.		
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			

23a	Total of all amounts reported on line 3a for all rental properties	23a	
b	Total of all amounts reported on line 3a for all royalty properties	23b	
c	Total of all amounts reported on line 4 for all rental properties	23c	20,900.
d	Total of all amounts reported on line 4 for all royalty properties	23d	
e	Total of all amounts reported on line 12 for all properties	23e	5,799.
f	Total of all amounts reported on line 18 for all properties	23f	
g	Total of all amounts reported on line 20 for all properties	23g	8,247.

24	Income. Add positive amounts shown on line 21. Do not include any losses	24	12,653.
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	12,653.

# Alternative Minimum Tax - Individuals

OMB No. 1545-0074

**2011**  
Attachment  
Sequence No. **32**

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

**JOSEPH R BIDEN JR. & JILL T BIDEN**

## Part I Alternative Minimum Taxable Income

1	It tiling Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	318,407.
2	Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	29,417.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	Skip this line. It is reserved for future use	6	
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss) <b>SEE STATEMENT 7</b>	19	0.
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$223,900, see instructions.)	28	347,824.

## Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2011, see instructions.) IF your filing status is ... AND line 28 is not over ... THEN enter on line 29 ... Single or head of household ..... \$112,500 ..... \$48,450 Married tiling jointly or qualifying widow(er) ..... 150,000 ..... 74,450 Married filing separately ..... 75,000 ..... 37,225 If line 28 is over the amount shown above for your filing status, see instructions. <b>STMT 8</b>	29	24,994.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	322,830.
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 54 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married tiling separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31	86,892.
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	86,892.
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Sch J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Sch J	34	80,087.
35	<b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	6,805.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 6251 (2011)

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>36</b> Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for this line		<b>36</b>
<b>37</b> Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	<b>37</b>	
<b>38</b> Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	<b>38</b>	
<b>39</b> If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	<b>39</b>	
<b>40</b> Enter the <b>smaller</b> of line 36 or line 39		<b>40</b>
<b>41</b> Subtract line 40 from line 36		<b>41</b>
<b>42</b> If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		<b>42</b>
<b>43</b> Enter:		
<ul style="list-style-type: none"> <li>• \$69,000 if married filing jointly or qualifying widow(er),</li> <li>• \$34,500 if single or married filing separately, or</li> <li>• \$46,250 if head of household.</li> </ul>	<b>43</b>	
<b>44</b> Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	<b>44</b>	
<b>45</b> Subtract line 44 from line 43. If zero or less, enter -0-	<b>45</b>	
<b>46</b> Enter the <b>smaller</b> of line 36 or line 37	<b>46</b>	
<b>47</b> Enter the <b>smaller</b> of line 45 or line 46	<b>47</b>	
<b>48</b> Subtract line 47 from line 46	<b>48</b>	
<b>49</b> Multiply line 48 by 15% (.15)		<b>49</b>
If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.		
<b>50</b> Subtract line 46 from line 40	<b>50</b>	
<b>51</b> Multiply line 50 by 25% (.25)		<b>51</b>
<b>52</b> Add lines 42, 49, and 51		<b>52</b>
<b>53</b> If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		<b>53</b>
<b>54</b> Enter the <b>smaller</b> of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31		<b>54</b>

Form **6251** (2011)

ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT						
Name(s) JOSEPH R BIDEN JR. & JILL T BIDEN					Social Security Number	
Form Name	Description	Income	Adjustment			
			Form 6251, Line 17	Form 6251, Line 18	Form 6251, Line 19 Form 6251, Line 20	Form 6251 Other Adjustment
E-	COTTAGE - , WILMINGTON, DE * REGULAR INCOME * AMT NET INCOME	12,653. 12,653.				



**SCHEDULE H  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**▶ **See separate instructions.**

OMB No. 1545-1971

**2011**  
Attachment  
Sequence No. **44**

Name of employer

Social security number

Employer identification number

**JOSEPH R BIDEN JR. & JILL T BIDEN**

**A** Did you pay **any one** household employee cash wages of \$1,700 or more in 2011? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- ☒ **Yes.** Skip lines B and C and go to line 1.  
☐ **No.** Go to line B.

**B** Did you withhold federal income tax during 2011 for any household employee?

- ☐ **Yes.** Skip line C and go to line 5.  
☐ **No.** Go to line C.

**C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2010 or 2011 to **all** household employees?  
(**Do not** count cash wages paid in 2010 or 2011 to your spouse, your child under age 21, or your parent.)

- ☐ **No.** **Stop.** Do not file this schedule.  
☐ **Yes.** Skip lines 1-7 and go to line 8. (Calendar year taxpayers having no household employees in 2011 **do not** have to complete this form for 2011.)

**Part I Social Security, Medicare, and Federal Income Taxes**

1	Total cash wages subject to social security taxes	1	7,200.	
2	Social security taxes. Multiply line 1 by 10.4% (.104)	2	749.	
3	Total cash wages subject to Medicare taxes	3	7,200.	
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4	209.	
5	Federal income tax withheld, if any	5		
6	Total social security, Medicare, and federal income taxes. Add lines 2, 4, and 5	6	958.	

**7** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2010 or 2011 to **all** household employees?  
(**Do not** count cash wages paid in 2010 or 2011 to your spouse, your child under age 21, or your parent.)

- ☐ **No.** **Stop.** Include the amount from line 6 above on Form 1040, line 59a. If you are not required to file Form 1040, see the line 7 instructions.  
☒ **Yes.** Go to line 8.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Schedule H (Form 1040) 2011

**Part II Federal Unemployment (FUTA) Tax**

	Yes	No
8 Did you pay unemployment contributions to only one state? (If you paid contributions to a credit reduction state, see instructions and check "No.")	<input checked="" type="checkbox"/>	
9 Did you pay all state unemployment contributions for 2011 by April 17, 2012? Fiscal year filers see instructions	<input checked="" type="checkbox"/>	
10 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	<input checked="" type="checkbox"/>	

Next: If you checked the "Yes" box on all the lines above, complete Section A.

If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

**Section A**

11 Name of the state where you paid unemployment contributions	DE	
12 Contributions paid to your state unemployment fund	12	22.
13 Total cash wages subject to FUTA tax	13	7,000.
14 FUTA tax. Multiply the portion of the wages on line 13 paid before July 1 by .008. Multiply the portion of the wages on line 13 paid after June 30 by .006. Enter the sum of those two amounts on line 14, skip Section B, and go to line 23	14	50.

**Section B**

15 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by .054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-	(h) Contributions paid to state unemployment fund
		From	To					

16 Totals	16	
17 Add columns (g) and (h) of line 16	17	
18 Total cash wages subject to FUTA tax (see the line 13 instructions)	18	
19 Multiply the portion of the wages on line 18 paid before July 1 by 6.2% (.062). Multiply the portion of the wages on line 18 paid after June 30 by 6.0% (.060). Enter the sum of those amounts on line 19	19	
20 Multiply line 18 by 5.4% (.054)	20	
21 Enter the smaller of line 17 or line 20 (Employers in a credit reduction state must use the worksheet and check here)	21	<input type="checkbox"/>
22 FUTA tax. Subtract line 21 from line 19. Enter the result here and go to line 23	22	

**Part III Total Household Employment Taxes**

23 Enter the amount from line 6. If you checked the "Yes" box on line C of page 1, enter -0-	23	958.
24 Add line 14 (or line 22) and line 23	24	1,008.

25 Are you required to file Form 1040?

☒ Yes. Stop. Include the amount from line 24 above on Form 1040, line 59a. Do not complete Part IV below.☐ No. You may have to complete Part IV. See instructions for details.**Part IV Address and Signature - Complete this part only if required. See the line 25 instructions.**

Address (number and street) or P.O. box if mail is not delivered to street address	Apt., room, or suite no.
City, town or post office, state, and ZIP code	

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature	Date
Paid Preparer Use Only	
Print/Type preparer's name	Preparer's signature
Firm's name	Date
Firm's address	Check <input type="checkbox"/> if self-employed PTIN
	Firm's EIN
	Phone no.

FORM 1040	PENSIONS AND ANNUITIES	STATEMENT	1
-----------	------------------------	-----------	---

## OFFICE OF PENSIONS

AMOUNT RECEIVED THIS YEAR	31,995.	
NONTAXABLE AMOUNT	169.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		31,826.
TOTAL INCLUDED IN FORM 1040, LINE 16B		31,826.

FORM 1040

SOCIAL SECURITY BENEFITS WORKSHEET

STATEMENT

2

## CHECK ONLY ONE BOX:

- A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING WIDOW(ER)  
 X B. MARRIED FILING JOINTLY  
 C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE  
 AT ANY TIME DURING 2011  
 D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE  
 FOR ALL OF 2011

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR  
 FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON  
 FORM 1040, LINE 20A. . . . . 28,454.  
 IF YOU CHECKED BOX B: TAXPAYER AMOUNT . . . . . 28,454.  
 SPOUSE AMOUNT . . . . .
2. ENTER ONE HALF OF LINE 1 . . . . . 14,227.
3. ADD THE AMOUNTS ON FORM 1040, LINE 7, 8B, 9A, 10 THRU 14,  
 15B, 16B, 17 THRU 19, 21 AND SCHEDULE B, LINE 2. DO NOT  
 INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR RRB-1099 . . . . . 354,849.
4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED  
 INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS,  
 OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF  
 PUERTO RICO THAT YOU CLAIMED . . . . .
5. ADD LINES 2, 3, AND 4. . . . . 369,076.
6. ADD THE AMOUNTS ON FORM 1040, LINES 23 THROUGH LINE 32,  
 AND ANY WRITE-IN ADJUSTMENTS YOU ENTERED ON THE DOTTED  
 LINE NEXT TO LINE 36. . . . . 0.
7. SUBTRACT LINE 6 FROM LINE 5 . . . . . 369,076.
8. ENTER: \$25,000 IF YOU CHECKED BOX A OR D, OR  
 \$32,000 IF YOU CHECKED BOX B, OR  
 \$-0- IF YOU CHECKED BOX C. . . . . 32,000.
9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?  
 [ ] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE  
 TAXABLE. ENTER -0- ON FORM 1040, LINE 20B. IF YOU ARE  
 MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR  
 SPOUSE FOR ALL OF 2011, BE SURE YOU ENTERED 'D' TO THE  
 RIGHT OF THE WORD "BENEFITS" ON LINE 20A.  
 [X] YES. SUBTRACT LINE 8 FROM LINE 7 . . . . . 337,076.
10. ENTER \$9,000 IF YOU CHECKED BOX A OR D,  
 \$12,000 IF YOU CHECKED BOX B  
 \$-0- IF YOU CHECKED BOX C . . . . . 12,000.
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0-. . . . . 325,076.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10 . . . . . 12,000.
13. ENTER ONE HALF OF LINE 12. . . . . 6,000.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13 . . . . . 6,000.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0-. . . . . 276,315.
16. ADD LINES 14 AND 15. . . . . 282,315.
17. MULTIPLY LINE 1 BY 85% (.85) . . . . . 24,186.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 . . . . . 24,186.  
 \* ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 20B



FORM 1040	WAGES RECEIVED AND TAXES WITHHELD	STATEMENT	3
-----------	-----------------------------------	-----------	---

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T UNITED STATES SENATE	225,521.	65,069.	12,675.		4,486.	3,270.
S NORTHERN VIRGINIA COMMUNITY COLLEGE	82,022.	12,741.	4,181.		3,465.	1,196.
TOTALS	307,543.	77,810.	16,856.		7,951.	4,466.

FORM 1040	FEDERAL INCOME TAX WITHHELD	STATEMENT	4
-----------	-----------------------------	-----------	---

T S DESCRIPTION	AMOUNT
T UNITED STATES SENATE	65,069.
S NORTHERN VIRGINIA COMMUNITY COLLEGE	12,741.
S OFFICE OF PENSIONS	2,739.
T WITHHOLDING FROM FORM 1099-SSA	7,114.
TOTAL TO FORM 1040, LINE 62	87,663.

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT	5
------------	------------------------------	-----------	---

DESCRIPTION	AMOUNT
OFFICE OF PENSIONS	553.
UNITED STATES SENATE	12,675.
NORTHERN VIRGINIA COMMUNITY COLLEGE	4,181.
DELAWARE PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS - SPOUSE	690.
VIRGINIA PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS - SPOUSE	481.
TOTAL TO SCHEDULE A, LINE 5	18,580.

SCHEDULE A	CASH CONTRIBUTIONS	STATEMENT	6
DESCRIPTION	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT	
CHESAPEAKE CLIMATE ACTION NETWORK	50.		
BBHI	360.		
ANNUAL CATHOLIC APPEAL FOR THE DIOCESE OF WILMINGTON, DE	1,000.		
ST. JOSEPH'S ON THE BRANDYWINE	100.		
NORTHERN VIRGINIA COMMUNITY COLLEGE ALUMNI SCHOLARSHIP FUND	1,080.		
WORLD FOOD PROGRAM USA	1,000.		
WESTMINSTER PRESBYTERIAN CHURCH	500.		
YWCA OF DELAWARE	500.		
DELAWARE BOOTS ON THE GROUND	200.		
PHILADELPHIA CHAPTER ALS ASSOCIATION	200.		
WOUNDED WARRIOR PROJECT	50.		
PFLAG	50.		
ST. LOUIS UNIVERSITY HIGH SCHOOL	100.		
WORLD FOOD PROGRAMME	350.		
SUBTOTALS	5,540.		
TOTAL TO SCHEDULE A, LINE 16		5,540.	

FORM 6251	PASSIVE ACTIVITIES	STATEMENT	7
NAME OF ACTIVITY	FORM	NET INCOME (LOSS) AMT REGULAR	ADJUSTMENT
COTTAGE - WILMINGTON, DE	SCH E	12,653. 12,653.	
TOTAL TO FORM 6251, LINE 19			

FORM 6251

EXEMPTION WORKSHEET

STATEMENT

8

1	ENTER: \$48,450 IF SINGLE OR HEAD OF HOUSEHOLD; \$74,450 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$37,225 IF MARRIED FILING SEPARATELY. . . . .	74,450.
2	ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 28 . . . . .	347,824.
3	ENTER: \$112,500 IF SINGLE OR HEAD OF HOUSEHOLD; \$150,000 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$75,000 IF MARRIED FILING SEPARATELY . . . . .	150,000.
4	SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS ENTER -0- . . . . .	197,824.
5	MULTIPLY LINE 4 BY 25% (.25). . . . .	49,456.
6	SUBTRACT LINE 5 FROM LINE 1. IF ZERO OR LESS, ENTER -0-. IF ANY OF THE THREE CONDITIONS UNDER CERTAIN CHILDREN UNDER AGE 24 APPLY TO YOU, COMPLETE LINES 7 THROUGH 10. OTHERWISE, STOP HERE AND ENTER THIS AMOUNT ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30 . . . . .	24,994.
7	MINIMUM EXEMPTION AMOUNT FOR CERTAIN CHILDREN UNDER AGE 24. .	
8	ENTER YOUR EARNED INCOME, IF ANY. . . . .	
9	ADD LINES 7 AND 8 . . . . .	
10	ENTER THE SMALLER OF LINE 6 OR LINE 9 HERE AND ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30 . . . . .	

SCHEDULE H		FUTA TAX LINE 14		STATEMENT	9
TIME PERIOD	LINE 13 WAGES	PERCENTAGE		SUM	
BEFORE 7/1/2011	4,050.	X .008			32.
AFTER 6/30/2011	2,950.	X .006			18.
SCHEDULE H, LINE 14		TOTAL			50.



2011 R

DELAWARE INDIVIDUAL RESIDENT  
INCOME TAX RETURN  
FORM 200-01

or Fiscal year beginning

and ending

Your Social Security No.

Spouse's Social Security No.

Your Last Name, First Name and Middle Initial

Jr., Sr., III., etc.

BIDEN

JOSEPH R

JR

Spouse's Last Name, Spouse's First Name

Jr., Sr., III., etc.

BIDEN

JILL T

Present Home Address (Number and Street)

Apt. #

City, State, ZIP Code

WILMINGTON, DE

## FILING STATUS (MUST CHECK ONE)

1. ☐ Single, Divorced, Widow(er)      3. ☐ Married & Filing Separate Forms      5. ☐ Head of Household
2. ☐ Joint      4. ☒ Married & Filing Combined Separate on this form

Form DE2210  
Attached

If you were a part-year resident in 2011, give the dates you resided in Delaware.

From               2011 To               2011

Month Day Month Day

Column A is for Spouse Information, Filing Status 4 only. All other filing statuses use Column B.

		Column A	Column B
1.	DELAWARE ADJUSTED GROSS INCOME. Enter amount from Page 2, Line 42	110,386.	225,521.
2a.	If you elect the DELAWARE STANDARD DEDUCTION check here <input type="checkbox"/> Filing Statuses 1, 3 & 5 Enter \$3250 in Column B      Filing Status 4 Enter \$3250 in Column A and in Column B Filing Status 2 Enter \$6500 in Column B		
b.	If you elect the DELAWARE ITEMIZED DEDUCTIONS check here <input checked="" type="checkbox"/> Filing Statuses 1, 2, 3 and 5, enter Itemized Deductions from Page 2, Line 48 in Column B Filing Status 4 enter Itemized Deductions from Page 2, Line 48 in Columns A and B	22,071.	21,025.
3.	ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions) CHECK BOX(ES)      Column A - if SPDOSE was      Column B - if YDU were 65 or over <input type="checkbox"/> Blind <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind <input type="checkbox"/> Multiply the number of boxes checked above by \$2500. If you are filing a combined separate return (Filing Status 4) enter the total for each appropriate column. All others enter total in Column B		
4.	TOTAL DEDUCTIONS - Add Lines 2 & 3 and enter here	22,071.	21,025.
5.	TAXABLE INCOME - Subtract Line 4 from Line 1, and Compute Tax on this Amount	88,315.	204,496.
6.	Tax Liability from Tax Rate Table/Schedule	4,911.	12,986.
7.	Tax on Lump Sum Distribution (Form 329)		
8.	TOTAL TAX - Add Lines 6 and 7 and enter here	4,911.	12,986.
PERSONAL CREDITS If you are Filing Status 3, see instructions. If you use Filing Status 4, enter the total for each appropriate column. All others enter total in Column B.			
9a.	Enter number of exemptions claimed on Federal return <u>2</u> x \$110	110.	110.
On Line 9a, enter the number of exemptions for: Column A <u>1</u> Column B <u>1</u>			
9b.	CHECK BOX(ES) Spouse 60 or over (Column A) <input checked="" type="checkbox"/> Self 60 or over (Column B) <input checked="" type="checkbox"/> Enter number of boxes checked on Line 9b. <u>2</u> x \$110	110.	110.
10.	Tax imposed by State of <u>STMT</u> <u>1</u> . (Must attach copy of DE Schedule I and other state return)	3,614.	
11.	Vol. Firefighter Co. # - Spouse (Column A)      Self (Column B)      Enter credit amount		
12.	Other Non-Refundable Credits (see instructions)		
13.	Child Care Credit. Must attach Form 2441. (Enter 50% of Federal credit)		
14.	Earned Income Tax Credit. See instructions on Page 8 for ALL required documentation		
15.	Total Non-Refundable Credits. Add Lines 9a, 9b, 10, 11, 12, 13 & 14 and enter here	3,834.	220.
16.	BALANCE. Subtract Line 15 from Line 8. If Line 15 is greater than Line 8, enter "0" (Zero)	1,077.	12,766.
17.	Delaware Tax Withheld (Attach W2s/1099s)	553.	12,675.
18.	2011 Estimated Tax Paid & Payments with Extensions		
19.	S Corp Payments and Refundable Business Credits		
20.	2011 Real Estate Estimated Payments		
21.	TOTAL Refundable Credits. Add Lines 17, 18, 19, and 20 and enter here	553.	12,675.
22.	BALANCE DUE. If Line 16 is greater than Line 21, subtract 21 from 16 and enter here	524.	91.
23.	OVERPAYMENT. If Line 21 is greater than Line 16, subtract 16 from 21 and enter here		
24.	CONTRIBUTIONS TO SPECIAL FUNDS If electing a contribution, complete and attach OE Schedule III		
25.	AMOUNT OF LINE 23 TO BE APPLIED TO 2012 ESTIMATED TAX ACCOUNT ENTER		
26.	PENALTIES AND INTEREST DUE. If Line 22 is greater than \$400, see estimated tax instructions ENTER		
27.	NET BALANCE DUE (For Filing Status 4, see instructions, page 9) For all other filing statuses, enter Line 22 plus Lines 24 and 26 PAY IN FULL		615.
28.	NET REFUND (For Filing Status 4, see instructions, page 9) ZERO DUE/TO BE REFUNDED		

For all other filing statuses, subtract Lines 24, 25 and 26 from Line 23

ATTACH LABEL HERE

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

**COLUMNS:** Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See instructions.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

## MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Filing Status 4 ONLY Spouse Information COLUMN A	All other filing statuses You or You plus Spouse COLUMN B
--------------------------------------------------------	-----------------------------------------------------------------

## SECTION A - ADDITIONS (+)

29. Enter Federal AGI amount from Federal 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4	29	122,886.	256,149.
30. Interest on State & Local obligations other than Delaware	30		
31. Fiduciary adjustment, oil depletion	31		
32. TOTAL - Add Lines 30 and 31	32		

33. Subtotal. Add Lines 29 and 32

122,886. 256,149.

## SECTION B - SUBTRACTIONS (-)

34. Interest received on U.S. Obligations	34		
35. Pension/Retirement Exclusions (For a definition of eligible income, see instructions)	35	12,500.	6,442.
36. Delaware State tax refund, fiduciary adjustment, work opportunity tax credit, Travelink Program, Delaware NOL Carry forward. - please see instructions	36		
37. Taxable Soc Sec/RR Retirement Benefits/Higher Educ. Exc/Certain Lump Sum Dist. (See instr.)	*37		24,186.
38. SUBTOTAL. Add Lines 34, 35, 36 and 37 and enter here	38	12,500.	30,628.
39. Subtotal. Subtract Line 38 from Line 33	39	110,386.	225,521.
40. Exclusion for certain persons 60 and over or disabled (See instructions)	40		
41. TOTAL - Add Lines 38 and 40	41	12,500.	30,628.
42. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 41 from Line 33. Enter here and on Page 1, Line 1	42	110,386.	225,521.

## SECTION C - ITEMIZED DEDUCTIONS (MUST ATTACH FEDERAL SCHEDULE A) If Columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.

43. Enter total Itemized Deductions from Schedule A, Federal Form 1040, Line 29	43	26,928.	33,700.
44. Enter Foreign Taxes Paid (See instructions)	44		
45. Enter Charitable Mileage Deduction (See instructions)	45		
46. SUBTOTAL - Add Lines 43, 44, and 45 and enter here	46	26,928.	33,700.
47a. Enter State Income Tax included in Line 43 above (See instructions)	47a	4,857.	12,675.
47b. Enter Form 700 Tax Credit Adjustment (See instructions)	47b		
48. TOTAL - Subtract Line 47a and 47b from Line 46. Enter here and on Page 1, Line 2 (See instructions)	48	22,071.	21,025.

## SECTION D - DIRECT DEPOSIT INFORMATION If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, c and d below. See instructions for details.

- a. Routing Number \_\_\_\_\_ b. Type: ☐ Checking ☐ Savings
- c. Account Number \_\_\_\_\_
- d. Is this refund going to or through an account that is located outside of the United States? ☐ Yes ☐ No

**Note:** If your refund is adjusted by \$100.00 or more, a paper check will be issued and mailed to the address on your return.

## DATE OF DEATH

Column A	Column B
SPOUSE	TAXPAYER
/ /	/ /
Month Day Year	Month Day Year

## BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

Your Signature	Date	Signature of Paid Preparer	Date
<i>[Signature]</i>	4-10-12	WALTER H DEYHLE CPA	4/10/12
Spouse's Signature (if filing joint or combined return)	Date	Address-ZIP Code	
<i>[Signature]</i>	4-11-12	GELMAN, ROSENBERG & FREEDMAN BETHESDA, MD 20814-2930	
Home Phone	Business Phone	Business Phone	
		EIN, SSN OR PTIN	
E-Mail Address		E-Mail Address	

**NET BALANCE DUE (LINE 27):**  
DELAWARE DIVISION OF REVENUE  
P.O. BOX 508  
WILMINGTON, DE 19899-0508

**NET REFUND DUE (LINE 28):**  
DELAWARE DIVISION OF REVENUE  
P.O. BOX 8765  
WILMINGTON, DE 19899-8765

**ZERO (LINE 28):**  
DELAWARE DIVISION OF REVENUE  
P.O. BOX 8711  
WILMINGTON, DE 19899-8711

**MAKE CHECK PAYABLE TO: DELAWARE DIVISION OF REVENUE**

**PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN**

# 2011 DELAWARE RESIDENT SCHEDULES

Name(s): **JOSEPH R BIDEN JR. & JILL T BIDEN**

Social Security Number: \_\_\_\_\_

**COLUMNS:** Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

## DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 7 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

1. Tax imposed by State of <u>VA</u> (enter 2 character state name) .....	1	<u>3,614.</u>	
2. Tax imposed by State of <u>VA</u> (enter 2 character state name) .....	2		
3. Tax imposed by State of _____ (enter 2 character state name) .....	3		
4. Tax imposed by State of _____ (enter 2 character state name) .....	4		
5. Tax imposed by State of _____ (enter 2 character state name) .....	5		
6. Enter the total here and on EZ Return, Line 10 or Resident Return, Line 10. <b>You must attach a copy of the other state return(s) with your Delaware tax return</b> .....	6	<u>3,614.</u>	

## DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

Complete the Earned Income Tax Credit for each child YOU CLAIMED the Earned Income Credit for on your federal return.

Qualifying Child Information		CHILD 1	CHILD 2	CHILD 3
7. Child's Name (First and Last Name)	7			
8. Child's SSN	8			
9. Child's Year of Birth	9			
10. Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	10	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
11. Was the child permanently and totally disabled during any part of 2011?	11	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
12. Delaware State Income Tax from Line 8 (enter higher tax amount from Column A or B)	12			
13. Federal earned income credit from Federal Form 1040, Line 64a; Form 1040A, Line 38a; Form 1040 EZ, Line 8a	13			
14. Delaware EITC Percentage (20%)	14	<u>.20</u>		
15. Multiply Line 13 by Line 14	15			
16. Enter the Smaller of Line 12 or Line 15 above. Enter here and on EZ Return, Line 11 or Resident Return, Line 14	16			

See the instructions on Page 8 for ALL required documentation to attach.

## DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

17. A. Non-Game Wildlife		F. Diabetes Educ.		K. Ovarian Cancer Fund	
B. U.S. Olympics		G. Veteran's Home		L. 21st Fund for Children	
C. Emergency Housing		H. DE National Guard		M. White Clay Creek	
D. Breast Cancer Educ.		I. Juv. Diabetes Fund			
E. Organ Donations		J. Mult. Sclerosis Soc.			

Enter the total Contribution amount here and on EZ Return, Line 19 or Resident Return, Line 24 .....

17                     

This page **MUST** be sent in with your Delaware return if any of the sc \_\_\_\_\_ completed.

DE 200-01	CREDIT FOR TAX IMPOSED BY OTHER STATE	STATEMENT	1
-----------	---------------------------------------	-----------	---

## STATE OF VIRGINIA, SPOUSE

DELAWARE AGI (FORM 200-01 OR 200-02, PAGE 1)	110,386.
VIRGINIA ADJUSTED GROSS INCOME	82,022.
DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1)	4,911.
TAX IMPOSED BY STATE OF VIRGINIA	3,614.
"PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI	
= 82,022. / 110,386.	.743047
"PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR	
= 4,911. X .743047	3,649.
AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX	
(B) TAX IMPOSED BY OTHER STATE	
(C) PRO-RATA TAX	

AMOUNT OF CREDIT, STATE OF VIRGINIA	3,614.
-------------------------------------	--------

TOTAL TO FORM 200-01, PAGE 1, LINE 10	3,614.
---------------------------------------	--------

DE 200-01 SOC SEC/RR RETIREMENT/HIGHER EDUC EXCL/LUMP SUM DIST	STATEMENT	2
----------------------------------------------------------------	-----------	---

DESCRIPTION	SPOUSE	TAXPAYER OR JOINT
SOCIAL SECURITY BENEFITS	0.	24,186.
TOTAL TO FORM DE 200-01, PAGE 2, LINE 36	0.	24,186.



DE 200-01	DELAWARE ITEMIZED DEDUCTION WORKSHEET	STATEMENT	3
	SPOUSE	TAXPAYER	TOTAL
1A. MEDICAL EXPENSES, SCHEDULE A, LINE 4.			
B. TOTAL TAXES, SCHEDULE A, LINE 9 . . .	11,323.	18,094.	29,417.
C. INTEREST PAID, SCHEDULE A, LINE 15 .	12,835.	12,836.	25,671.
D. CONTRIBUTIONS, SCHEDULE A, LINE 19 .	2,770.	2,770.	5,540.
E. CASUALTY & THEFT, SCHEDULE A, LN 20 .			
F. MISCELLANEOUS, SCHEDULE A, LINE 27 .			
G. OTHER MISC., SCHEDULE A, LINE 28 . .			
TOTAL ITEMIZED DEDUCTIONS . . . . .	26,928.	33,700.	60,628.
TOTAL TO FORM 200-01, PAGE 2, LINE 42	26,928.	33,700.	

---

---

DE 200-01 OTHER STATE TAXES SUBTRACTED FROM ITEMIZED DEDUCTIONS STATEMENT 4

---

VIRGINIA	SPOUSE	TAXPAYER
TAXES INCLUDED ON SCHEDULE A	0.	0.
TAX LIABILITY		0.
LESSER OF SCH A TAXES OR TAX LIABILITY	0.	0.
 VIRGINIA	 SPOUSE	 TAXPAYER
TAXES INCLUDED ON SCHEDULE A	4,662.	0.
TAX LIABILITY	3,614.	
LESSER OF SCH A TAXES OR TAX LIABILITY	3,614.	0.
 TOTAL OTHER STATE TAXES INCLUDED ON LINE 46A	 3,614.	 0.

2011  
Virginia Nonresident Income Tax Return  
Due May 1, 2012

Staple Here

Attach a complete copy of your federal tax return and all other required Virginia attachments.

First Name <b>JILL</b>	MI <b>T</b>	Last Name <b>BIDEN</b>	Suffix	Your Social Security Number	<input type="checkbox"/> Check if deceased
Spouse's First Name (Filing Status 2 Only)	MI	Last Name	Suffix	Spouse's Social Security Number	<input type="checkbox"/> Check if deceased
Present Home Address (Number and Street or Rural Route)				State of Residence <b>DELAWARE</b>	
City, Town or Post Office <b>WILMINGTON</b>				State <b>DE</b>	ZIP Code
Important - Name of Virginia City or County in which principal place of business, employment or income source is located <input type="checkbox"/> City OR <input type="checkbox"/> County				Locality Code from Instructions	
Your Home Phone Number		Your Business Phone Number		Spouse's Business Phone Number	
Preparer's PTIN	Filing Election	Code	<input checked="" type="checkbox"/> I (we) authorize the Department of Taxation to discuss my (our) return with my (our) preparer.		
Check Applicable Boxes:	Amended Return <input type="checkbox"/> Check if Result of NOL <input type="checkbox"/>		Name(s) And Address Different <input type="checkbox"/> Than Shown on 2010 VA Return		<input type="checkbox"/> Overseas on Due Date
	Dependent on Another's <input type="checkbox"/> Return		Qualifying Farmer, Fisherman or <input type="checkbox"/> Merchant Seaman		EIC Claimed on federal return \$ <u>                    </u> .00

## EXEMPTIONS (Enter Number below)

## Filing Status (Check Only One)

☐ (1) Single - Did you claim federal head of household? YES ☐☐ (2) Married, Filing Joint Return - BOTH must have Virginia source income☐ (3) Married, Spouse Has No Income From Any Source - Enter Spouse's SSN above☒ (4) Married, Filing Separate Returns - Enter Spouse's SSN above  
Spouse's full name **JOSEPH R BIDEN JR.**

You	Dependents	Total Section 1	65 or over	Blind	Total Section 2
1	+	x \$930 =	+	=	x \$800 =
2	+	x \$930 =	+	=	x \$800 =
2	+	x \$930 =	+	=	x \$800 =
1	+	x \$930 =	+	=	x \$800 =
		930			

Add the Total of Section 1 plus the Total of Section 2. Enter the sum on Line 13

1	Adjusted Gross Income	1	122,886	00
2	Additions from Schedule 763 ADJ, Line 3.	2		00
3	Add Lines 1 and 2.	3	122,886	00
4	Age Deduction - (See instructions and the Age Deduction Worksheet). Enter your birth date. For filing status 2, 3 and 4, birth dates for Yourself and Spouse are required. You cannot claim the Age Deduction if you also take the Disability Subtraction on Schedule 763 ADJ, Line 5.	4a	Yourself (mm/dd/yyyy)	00
		4b	Spouse (mm/dd/yyyy)	00
5	Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported on your federal return.	5		00
6	State income tax refund or overpayment credit reported as income on your federal return.	6		00
7	Subtractions from Schedule 763 ADJ, Line 7.	7		00
8	Add Lines 4a, 4b, 5, 6 and 7.	8		00
9	Virginia Adjusted Gross Income (VAGI). Subtract Line 8 from Line 3.	9	122,886	00
10	Deductions: Enter total Federal Itemized Deductions from Federal Schedule A.	10	26,928	00
11	State and Local income taxes claimed from Federal Schedule A, if claiming Itemized Deductions.	11	5,905	00
12	If claiming Itemized Deductions subtract Line 11 from Line 10 or enter Standard Deduction amount.	12	21,023	00
13	Exemption amount. Enter the total amount from the Exemption Sections 1 and 2 above.	13	930	00
14	Deductions from Schedule 763 ADJ, Line 9.	14		00
15	Add Lines 12, 13, and 14.	15	21,953	00

For Local Use Va. Dept. of Taxation 2601044 REV. 01/11

Coding

Staple Forms W-2, W-2G, 1099-R and VK-1 here.

Staple check or money order here.





# 2011 Virginia Schedule INC/CG

Report all W2s, 1099s, and VK-1s with Virginia Withholding

JILL

T BIDEN

Your/ Spouse SSN	Withholding Type	Virginia Withholding	Employer FEIN	Virginia Account Number	Virginia Wages, tips, other comp.
	W	4181.			82022.

Virginia Approved Form

	Total Virginia Withholding:	SSN	VA Withholding
YOU			4181.

TOTAL NUMBER OF W2S, 1099S  
AND VK-1S

01